



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

POWER OF ATTORNEY

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

TO THE COMMISSIONER OF PATENTS:

Garmin Ltd. does on this 23rd day of October, 2006, appoint the practitioners associated with Customer Number 38933 to prosecute all applications for Letters Patent, and to transact all business in the Patent and Trademark Office connected therewith. Address all correspondence to Customer Number 38933.

Garmin Ltd.

A handwritten signature in dark ink, appearing to read "Andrew R. Etkind", written over a horizontal line.

Andrew R. Etkind
General Counsel and Secretary